

§ 19.621 Transfer record—consignee's responsibility.

(a) When a proprietor receives wine by transfer in bond from a bonded wine cellar as the consignee, that proprietor must complete the transfer record covering the transfer in accordance with § 24.284 of this chapter.

(b) When a proprietor receives spirits from an alcohol fuel plant or from customs custody, or receives spirits, denatured spirits, and wines from the bonded premises of another distilled spirits plant as the consignee, that proprietor must record the results of the receipt by including the following on the related transfer record:

- (1) The date of receipt;
- (2) A notation that the securing devices on the conveyance were, or were not, intact on arrival (not applicable to denatured spirits or spirits transferred in unsecured conveyances);
- (3) The gauge of spirits, denatured spirits, or wine showing the tank number, proof (percent of alcohol by volume for wine) and specifications of the weight or volumetric determination of quantity, wine gallons or proof gallons received, and any losses or gains;
- (4) A notation of any excessive in-transit loss, missing packages, tampering, or apparent theft;
- (5) The account into which the spirits, denatured spirits, or wines were deposited (that is, production, storage or processing); and
- (6) The signature and title of the consignee proprietor, with a penalty-of-perjury statement as prescribed in § 19.45.

(c) When spirits are transferred from customs custody as provided in subpart P of this part, the transfer record must contain the information specified in § 27.138 of this chapter.

(26 U.S.C. 5207)

§ 19.622 Daily records of wholesale liquor dealer and taxpaid storeroom operations.

(a) *General.* If a proprietor in connection with plant operations conducts wholesale liquor dealer operations, or operates a taxpaid storeroom on, or in the immediate vicinity of, general plant premises, or operates taxpaid storage premises at another location from which distilled spirits are not sold

at wholesale, that proprietor must maintain daily records covering the receipt and disposition of all distilled spirits and wines and all reclosing and relabeling operations at those premises. The proprietor must keep separate records for each of those premises.

(b) *Receipt and disposition records.* The records covering receipt and disposition of distilled spirits and wines required under paragraph (a) of this section must show:

- (1) The date of the transaction (or date of discovery in the case of casualty or theft);
- (2) The name and address of each consignor or consignee, as the case may be;
- (3) The brand name;
- (4) The kind of spirits;
- (5) The actual quantity of distilled spirits involved (proof and proof gallons if in packages, wine gallons or liters and proof if in bottles);
- (6) The package identification or serial numbers of the packages involved;
- (7) The name of the producer; and
- (8) The country of origin in the case of imported spirits.

(c) *Case dispositions.* In addition to the records required under paragraph (b) of this section, the appropriate TTB officer may, upon notice, require the proprietor to record the case serial numbers for dispositions.

(d) *Reclosing or relabeling.* The records of reclosing and relabeling required under paragraph (a) of this section must include:

- (1) The date of the transaction;
- (2) The serial numbers of the cases involved;
- (3) The total number of bottles; and
- (4) The name of the bottler.

(26 U.S.C. 5114, 5555)

§ 19.623 Records of inventories.

(a) *General.* When conducting an inventory required by this part, the proprietor must prepare a record of the inventory taken. The record must include the following:

- (1) The date of the inventory;
- (2) The identity of the container(s);
- (3) The kind and quantity of spirits, denatured spirits, and wines;
- (4) Any losses (whether by theft, voluntary destruction or otherwise), gains or shortages; and